

STATE OF WASHINGTON
186280 ERM DEFERRAL (CURRENT YEAR)

201502	\$ (4,210,977.00)	\$ 2,485,369.00	\$ (1,725,608.00)
201503	\$ (1,725,608.00)	\$ (4,676,799.32)	\$ (6,402,407.32)
201504	\$ (6,402,407.32)	\$ (2,111,142.00)	\$ (8,513,549.32)
201505	\$ (8,513,549.32)	\$ 550,197.00	\$ (7,963,352.32)
201506	\$ (7,963,352.32)	\$ 1,981,411.14	\$ (5,981,941.18)
201507	\$ (5,981,941.18)	\$ 1,860,178.00	\$ (4,121,763.18)
201508	\$ (4,121,763.18)	\$ (398,154.00)	\$ (4,519,917.18)
201509	\$ (4,519,917.18)	\$ (1,097,420.00)	\$ (5,617,337.18)
201510	\$ (5,617,337.18)	\$ (1,196,186.00)	\$ (6,813,523.18)
201511	\$ (6,813,523.18)	\$ (3,001,730.00)	\$ (9,815,253.18)
201512	\$ (9,815,253.18)	\$ (1,719,930.00)	\$ (11,535,183.18)

201512 \$ (11,535,183.18)

<u>Current Month</u>	<u>GL Account</u>	<u>Amount</u>	<u>Journal ID</u>
Balance 11/30/2015		\$ (9,815,253)	
Deferral Current Month	DJ 481	\$ (2,087,545)	481 - ERM
Deferral Correction - Nov		\$ 195,614	
Deferral Correction - Dec		\$ 202,104	
Deferral Interest Correction - Nov		\$ 284	
Deferral Interest Correction - Dec		\$ 860	
Interest	DJ 481	\$ (31,247)	481 - ERM
Balance 12/31/2015		\$ (11,535,183)	
<u>YTD</u>		<u>Amount</u>	<u>Journal ID</u>
Balance 12/31/2014		\$ (4,224,011)	
Deferral Year to Date		\$ (8,883,051)	481 - ERM
Spokane Energy Transfer		\$ (2,437,282)	481 - ERM
Transfer BPA Parallel Capacity		\$ 25,213	481 - ERM/NSJ015
Transfer to Account 186290		\$ 4,198,798	481 - ERM
Interest		\$ (214,850)	481 - ERM
Balance 12/31/2015		\$ (11,535,183)	
	<u>Total</u>	<u>Absorbed</u>	<u>Deferred</u>
First \$4M at 100%	\$ (4,000,000)	\$ (4,000,000)	\$ -
\$4M to \$10M at 25% (rebate)	\$ (6,000,000)	\$ (1,500,000)	\$ (4,500,000)
\$4M to \$10M at 50% (surcharge)	\$ (8,020,058)	\$ (802,006)	\$ (7,218,052)
Over \$10M at 10%	\$ -	\$ -	\$ -
	\$ (18,020,058)	\$ (6,302,006)	\$ (11,718,052)

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 RECORDS MANAGEMENT
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 STATE OF WASHINGTON
 UTIL. AND ENERGY
 COMMISSION

Changes Semiannually on January 1 and July 1
The rate is based on Avista's actual cost of debt, updated semiannually.
The actual cost of debt calculated at 6/30 will be used for the interest calculation from July through December.
The actual cost of debt calculated at 12/31 will be used for the interest calculation from January through June.
Interest will be accrued monthly and compounded semi-annually.
Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current after tax interest rate

watch interest (-) Balance Int Exp 431600 ED WA
watch interest (+) Balance Int Exp 419600 ED WA

Jan-June Interest Rate	0.28746%
Jul-Dec Interest Rate	0.29001%

Account 186280

Month Ending	12/31/2014	1/31/2015	2/28/2015	3/31/2015	4/30/2015	5/31/2015	6/30/2015	7/31/2015	8/31/2015	9/30/2015	10/31/2015	11/30/2015	12/31/2015
Rep Balance	(4,224,011)	(4,198,798)	(4,198,798)	(1,711,043)	(6,371,552)	(8,461,375)	(7,887,680)	(5,981,941)	(4,121,769)	(4,519,917)	(5,617,323)	(6,813,523)	(8,115,253)
Balance Transfer		4,198,798											
Deferral - Sur/(Reb)	0	(1,711,043)	(2,233,227)	(2,089,823)	573,695	2,572,837	1,874,616	(385,974)	(1,083,109)	(1,177,434)	(2,781,388)	(1,865,441)	
Adjustments	25,213	(2,457,282)	(2,437,282)			(586,762)	(586,762)						
Interest	(12,106)	(2,459)	(11,617)	(21,319)	(23,498)	(19,791)	(14,630)	(12,471)	(14,602)	(17,879)	(23,620)	(30,387)	
Interest Adjustments			(4,673)					(99)					
End Balance Before Interest	(4,198,798)	(1,711,043)	(6,371,552)	(8,461,375)	(7,887,680)	(5,861,605)	(4,107,325)	(4,483,289)	(5,576,408)	(6,753,842)	(8,535,228)	(11,420,689)	
Balance with Interest	(4,210,904)	(1,725,608)	(6,402,407)	(8,513,549)	(7,963,352)	(5,981,941)	(4,121,769)	(4,520,499)	(5,618,210)	(6,813,523)	(8,615,253)	(11,535,183)	
GLW Balance	(4,210,904)	(1,725,608)	(6,402,407)	(8,513,549)	(7,963,352)	(5,981,941)	(4,121,769)	(4,519,917)	(5,617,323)	(6,813,523)	(8,615,253)	(11,535,183)	
Check	(73,000)	0.00	0.00	0.00	0.00	0.00	291.00	582.00	873.00	0.00	(195,868.00)	0.00	
Adjustment Notes	BPA Settlement Bal Trst		Spokane Energy & related Jan-Mar interest			Spokane Energy & related Apr-Jun interest, Feb-May interest for inclusion of 456700 & 456705 Revenue	Feb through Jun interest - Inclusion of 456017 Revenue				Interest Correction for June Spokane Energy Transaction & Rounding		

Month	Debit	Credit
November	105,894.00	303,814.00
December	244.00	284.00
Original November Rebate:	(2,977,000.00)	
Revised November Rebate:	(2,781,386.00)	
Original November Interest:	(23,904.00)	
Revised November Interest:	(23,620.00)	
Original December Rebate:	(2,087,545.00)	
Revised December Rebate:	(1,865,441.00)	
Original December Interest:	(31,247.00)	
Revised December Interest:	(30,387.00)	

Methodology:
Original November Rebate: (2,977,000.00)
Revised November Rebate: (2,781,386.00)
Original November Interest: (23,904.00)
Revised November Interest: (23,620.00)
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Original December Interest: (31,247.00)
Revised December Interest: (30,387.00)

Avista Corp. - Resource Accounting
WASHINGTON POWER COST DEFERRALS

Line No.	WASHINGTON ACTUALS	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15
1	555 Purchased Power	\$18,508,249	\$18,508,249	\$18,508,249	\$18,508,249	\$18,508,249	\$18,508,249	\$18,508,249	\$18,508,249	\$18,508,249	\$18,508,249	\$18,508,249	\$18,508,249
2	447 Sale for Resale	(\$11,843,072)	(\$11,843,072)	(\$11,843,072)	(\$11,843,072)	(\$11,843,072)	(\$11,843,072)	(\$11,843,072)	(\$11,843,072)	(\$11,843,072)	(\$11,843,072)	(\$11,843,072)	(\$11,843,072)
3	Less SMUD RECS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	501 Thermal Fuel	\$3,024,318	\$3,024,318	\$3,024,318	\$3,024,318	\$3,024,318	\$3,024,318	\$3,024,318	\$3,024,318	\$3,024,318	\$3,024,318	\$3,024,318	\$3,024,318
5	547 CT Fuel	\$7,034,057	\$7,034,057	\$7,034,057	\$7,034,057	\$7,034,057	\$7,034,057	\$7,034,057	\$7,034,057	\$7,034,057	\$7,034,057	\$7,034,057	\$7,034,057
6	456 Transmission Revenue	(\$1,313,993)	(\$1,313,993)	(\$1,313,993)	(\$1,313,993)	(\$1,313,993)	(\$1,313,993)	(\$1,313,993)	(\$1,313,993)	(\$1,313,993)	(\$1,313,993)	(\$1,313,993)	(\$1,313,993)
7	565 Transmission Expense	\$1,489,091	\$1,489,091	\$1,489,091	\$1,489,091	\$1,489,091	\$1,489,091	\$1,489,091	\$1,489,091	\$1,489,091	\$1,489,091	\$1,489,091	\$1,489,091
8	557 Broker Fees	\$443,997	\$443,997	\$443,997	\$443,997	\$443,997	\$443,997	\$443,997	\$443,997	\$443,997	\$443,997	\$443,997	\$443,997
9	Less Cleanwater, directly assigned to ID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Adjusted Actual Net Expense	\$17,110,439	\$17,110,439	\$17,110,439	\$17,110,439	\$17,110,439	\$17,110,439	\$17,110,439	\$17,110,439	\$17,110,439	\$17,110,439	\$17,110,439	\$17,110,439
	Total through December	\$129,676,715	\$129,676,715	\$129,676,715	\$129,676,715	\$129,676,715	\$129,676,715	\$129,676,715	\$129,676,715	\$129,676,715	\$129,676,715	\$129,676,715	\$129,676,715
11	555 Purchased Power	\$14,241,308	\$14,241,308	\$14,241,308	\$14,241,308	\$14,241,308	\$14,241,308	\$14,241,308	\$14,241,308	\$14,241,308	\$14,241,308	\$14,241,308	\$14,241,308
12	447 Sale for Resale	(\$5,385,864)	(\$5,385,864)	(\$5,385,864)	(\$5,385,864)	(\$5,385,864)	(\$5,385,864)	(\$5,385,864)	(\$5,385,864)	(\$5,385,864)	(\$5,385,864)	(\$5,385,864)	(\$5,385,864)
13	Less SMUD RECS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	501 Thermal Fuel	\$2,863,532	\$2,863,532	\$2,863,532	\$2,863,532	\$2,863,532	\$2,863,532	\$2,863,532	\$2,863,532	\$2,863,532	\$2,863,532	\$2,863,532	\$2,863,532
15	547 CT Fuel	\$10,133,311	\$10,133,311	\$10,133,311	\$10,133,311	\$10,133,311	\$10,133,311	\$10,133,311	\$10,133,311	\$10,133,311	\$10,133,311	\$10,133,311	\$10,133,311
16	456 Transmission Revenue	(\$16,015,343)	(\$16,015,343)	(\$16,015,343)	(\$16,015,343)	(\$16,015,343)	(\$16,015,343)	(\$16,015,343)	(\$16,015,343)	(\$16,015,343)	(\$16,015,343)	(\$16,015,343)	(\$16,015,343)
17	565 Transmission Expense	\$1,447,542	\$1,447,542	\$1,447,542	\$1,447,542	\$1,447,542	\$1,447,542	\$1,447,542	\$1,447,542	\$1,447,542	\$1,447,542	\$1,447,542	\$1,447,542
18	557 Broker Fees	\$89,667	\$89,667	\$89,667	\$89,667	\$89,667	\$89,667	\$89,667	\$89,667	\$89,667	\$89,667	\$89,667	\$89,667
19	Authorized Net Expense	\$174,518,448	\$174,518,448	\$174,518,448	\$174,518,448	\$174,518,448	\$174,518,448	\$174,518,448	\$174,518,448	\$174,518,448	\$174,518,448	\$174,518,448	\$174,518,448
20	Actual - Authorized Net Expense	(\$13,034,228)	(\$13,034,228)	(\$13,034,228)	(\$13,034,228)	(\$13,034,228)	(\$13,034,228)	(\$13,034,228)	(\$13,034,228)	(\$13,034,228)	(\$13,034,228)	(\$13,034,228)	(\$13,034,228)
21	Resource Optimization - Subtotal	(\$10,489,847)	(\$10,489,847)	(\$10,489,847)	(\$10,489,847)	(\$10,489,847)	(\$10,489,847)	(\$10,489,847)	(\$10,489,847)	(\$10,489,847)	(\$10,489,847)	(\$10,489,847)	(\$10,489,847)
	Spokane Energy Net Capacity Sale	(\$5,313,000)	(\$5,313,000)	(\$5,313,000)	(\$5,313,000)	(\$5,313,000)	(\$5,313,000)	(\$5,313,000)	(\$5,313,000)	(\$5,313,000)	(\$5,313,000)	(\$5,313,000)	(\$5,313,000)
22	Adjusted Net Expense	(\$5,481,517)	(\$5,481,517)	(\$5,481,517)	(\$5,481,517)	(\$5,481,517)	(\$5,481,517)	(\$5,481,517)	(\$5,481,517)	(\$5,481,517)	(\$5,481,517)	(\$5,481,517)	(\$5,481,517)
23	Washington Allocation	\$5,481,517	\$5,481,517	\$5,481,517	\$5,481,517	\$5,481,517	\$5,481,517	\$5,481,517	\$5,481,517	\$5,481,517	\$5,481,517	\$5,481,517	\$5,481,517
24	Washington Share	(\$3,573,401)	(\$3,573,401)	(\$3,573,401)	(\$3,573,401)	(\$3,573,401)	(\$3,573,401)	(\$3,573,401)	(\$3,573,401)	(\$3,573,401)	(\$3,573,401)	(\$3,573,401)	(\$3,573,401)
25	Washington 100% Activity (EIA 937)	(\$22,707)	(\$22,707)	(\$22,707)	(\$22,707)	(\$22,707)	(\$22,707)	(\$22,707)	(\$22,707)	(\$22,707)	(\$22,707)	(\$22,707)	(\$22,707)
	WA Retail Revenue Adjustment	\$910,309	\$910,309	\$910,309	\$910,309	\$910,309	\$910,309	\$910,309	\$910,309	\$910,309	\$910,309	\$910,309	\$910,309
26	(+) Surcharge (-) Rebate	\$262,948	\$262,948	\$262,948	\$262,948	\$262,948	\$262,948	\$262,948	\$262,948	\$262,948	\$262,948	\$262,948	\$262,948
	Net Power Cost (+) Surcharge (-)	(\$3,333,160)	(\$3,333,160)	(\$3,333,160)	(\$3,333,160)	(\$3,333,160)	(\$3,333,160)	(\$3,333,160)	(\$3,333,160)	(\$3,333,160)	(\$3,333,160)	(\$3,333,160)	(\$3,333,160)
27	Rebate	(\$17,878,149)	(\$17,878,149)	(\$17,878,149)	(\$17,878,149)	(\$17,878,149)	(\$17,878,149)	(\$17,878,149)	(\$17,878,149)	(\$17,878,149)	(\$17,878,149)	(\$17,878,149)	(\$17,878,149)
29	Cumulative Balance	(\$3,333,160)	(\$3,333,160)	(\$3,333,160)	(\$3,333,160)	(\$3,333,160)	(\$3,333,160)	(\$3,333,160)	(\$3,333,160)	(\$3,333,160)	(\$3,333,160)	(\$3,333,160)	(\$3,333,160)
	Deferral Amount, Cumulative (Customer)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Deferral Amount, Monthly Entry	(\$1,711,043)	(\$1,711,043)	(\$1,711,043)	(\$1,711,043)	(\$1,711,043)	(\$1,711,043)	(\$1,711,043)	(\$1,711,043)	(\$1,711,043)	(\$1,711,043)	(\$1,711,043)	(\$1,711,043)
	Act 557280 Entry; (+) Rebate, (-) Surcharge	\$11,320,334	\$11,320,334	\$11,320,334	\$11,320,334	\$11,320,334	\$11,320,334	\$11,320,334	\$11,320,334	\$11,320,334	\$11,320,334	\$11,320,334	\$11,320,334
	Company Band Gross Margin Impact, Cumulative	(\$3,333,160)	(\$3,333,160)	(\$3,333,160)	(\$3,333,160)	(\$3,333,160)	(\$3,333,160)	(\$3,333,160)	(\$3,333,160)	(\$3,333,160)	(\$3,333,160)	(\$3,333,160)	(\$3,333,160)

At 64.71% \$ (3,298,635.00)
Feb Adjust \$ (34,325.00)

Methodology:
Original November Rebate: (2,977,000.00)
Revised November Rebate: (2,781,386.00)
Original November Interest: (23,904.00)
Revised November Interest: (23,620.00) 284.00
Original December Rebate: (2,087,545.00)
Revised December Rebate: (1,885,441.00) 202,104.00

Avista Corp. - Jace Accounting
WASHINGTON DEFERRED POWER COST CALCULATION - ACTUAL SYSTEM POWER SUPPLY EXPENSES

Line No.	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15
555 PURCHASED POWER												
1 Short-Term Purchases	\$9,083,672	\$9,144,844	\$9,407,240	\$5,002,455	\$4,325,233	\$6,003,282	\$6,527,898	\$9,382,868	\$5,564,911	\$5,304,371	\$5,052,188	\$6,293,347
2 Chelan County PUD (Rocky Reach Slice)	\$1,137,218	\$1,137,218	\$1,137,218	\$1,137,218	\$1,137,218	\$1,137,218	\$1,137,218	\$1,137,218	\$1,137,218	\$1,137,218	\$1,137,218	\$1,137,218
3 Douglas County PUD (Wells Settlement)	\$1,007,730	\$1,167,368	\$1,179,310	\$1,011,686	\$1,278,824	\$77,306	\$71,928	\$105,204	\$69,622	\$56,429	\$51,643	\$13,568
4 Douglas County PUD (Wells)	\$1,841,960	\$1,53,862	\$1,53,862	\$1,53,862	\$1,53,862	\$1,53,862	\$1,53,862	\$1,53,862	\$1,53,862	\$1,53,862	\$1,53,862	\$1,53,862
5 Grant County PUD (Priest Rapids/Wanapum)	\$7,420,008	\$618,334	\$618,334	\$618,334	\$618,334	\$618,334	\$618,334	\$618,334	\$618,334	\$618,334	\$618,334	\$618,334
6 Bonneville Power Admin. (WNP-3) ¹	\$14,877,293	\$2,493,784	\$1,362,534	\$1,319,597	\$0	\$0	\$0	\$0	\$0	\$0	\$3,414,100	\$3,527,462
7 Inland Power & Light - Deer Lake	\$6,492	\$505	\$925	\$925	\$274	\$707	\$428	\$379	\$492	\$505	\$0	\$403
8 Small Power	\$1,187,150	\$132,037	\$185,432	\$137,815	\$98,964	\$93,100	\$78,234	\$54,041	\$40,786	\$46,442	\$68,356	\$123,496
9 Stinson Lumber	\$1,748,327	\$133,876	\$104,002	\$105,278	\$139,830	\$55,810	\$188,547	\$204,433	\$170,398	\$211,713	\$171,403	\$161,176
10 City of Spokane-Upriver	\$2,293,743	\$483,338	\$368,892	\$456,175	\$184,051	\$29,000	\$0	\$0	\$0	\$13,463	\$133,497	\$298,878
11 City of Spokane - Waste-to-Energy	\$5,003,455	\$407,336	\$391,828	\$415,522	\$397,638	\$340,486	\$511,259	\$535,633	\$495,685	\$535,633	\$366,301	\$151,583
12 Place Holder	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Rathdrum Power, LLC (Lancaster PPA)	\$25,631,815	\$2,085,311	\$1,964,566	\$2,071,982	\$1,997,492	\$2,192,225	\$2,191,680	\$2,180,300	\$2,194,027	\$2,249,778	\$2,238,510	\$2,246,361
14 Palouse Wind	\$16,759,511	\$1,241,479	\$1,373,528	\$1,591,612	\$1,135,977	\$995,764	\$1,360,055	\$1,372,101	\$918,007	\$1,316,952	\$1,664,516	\$2,211,324
15 Clearwater (PFI)	\$1,634,541	\$147,986	\$148,814	\$128,251	\$114,327	\$146,109	\$143,450	\$144,311	\$112,145	\$113,644	\$148,155	\$149,750
16 WPM Ancillary Services	\$138,708	\$22,759	\$64,927	\$109,419	\$10,993	\$0	\$49,998	\$78,435	\$25,465	(\$3,493)	\$79,661	\$18,906
17 Non-Mon. Accruals	\$173,404,546	\$18,369,404	\$16,707,284	\$12,949,168	\$10,442,007	\$11,824,042	\$13,032,881	\$15,987,109	\$11,448,945	\$11,753,765	\$15,297,100	\$17,104,592
18 Total 555 Purchased Power	\$131,099,138	\$13,830,192	\$12,242,707	\$9,829,052	\$8,332,081	\$10,396,708	\$12,357,685	\$12,794,891	\$7,911,496	\$8,137,470	\$11,406,238	\$12,570,915
555000	\$0	\$550	\$0	\$0	\$0	\$0	\$0	\$0	\$550	\$0	\$0	\$0
555030	\$35,385,985	\$4,003,221	\$5,165,020	\$2,718,288	\$1,589,170	\$337,108	(\$160,662)	\$2,581,001	\$3,301,226	\$3,351,144	\$3,256,904	\$3,630,510
555312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555550	\$138,708	\$22,759	(\$29,442)	(\$109,419)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555700	\$4,429,088	\$490,647	\$300,968	\$376,568	\$395,436	\$963,268	\$602,410	\$368,471	\$148,994	\$155,000	\$79,661	\$18,906
555710	\$1,634,541	\$147,986	\$137,589	\$128,251	\$114,327	\$146,109	\$143,450	\$144,311	\$112,145	\$113,644	\$148,155	\$149,750
WNP3 Mid Point	\$716,536	\$13,444	\$6,637	\$6,428	\$0	\$0	\$0	\$0	\$0	\$0	\$333,408	\$344,471
447 SALES FOR RESALE	\$173,404,546	\$18,369,404	\$16,707,284	\$12,949,168	\$10,442,007	\$11,824,042	\$13,032,881	\$15,987,109	\$11,448,945	\$11,753,765	\$15,297,100	\$17,104,592
555000	\$131,099,138	\$13,830,192	\$11,249,703	\$9,829,052	\$8,332,081	\$10,396,708	\$12,357,685	\$12,794,891	\$7,911,496	\$8,137,470	\$11,406,238	\$12,570,915
555030	\$0	\$550	\$0	\$0	\$0	\$0	\$0	\$0	\$550	\$0	\$0	\$0
555100	\$35,385,985	\$4,003,221	\$5,165,020	\$2,718,288	\$1,589,170	\$337,108	(\$160,662)	\$2,581,001	\$3,301,226	\$3,351,144	\$3,256,904	\$3,630,510
555312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555550	\$138,708	\$22,759	(\$29,442)	(\$109,419)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
555700	\$4,429,088	\$490,647	\$300,968	\$376,568	\$395,436	\$963,268	\$602,410	\$368,471	\$148,994	\$155,000	\$79,661	\$18,906
555710	\$1,634,541	\$147,986	\$137,589	\$128,251	\$114,327	\$146,109	\$143,450	\$144,311	\$112,145	\$113,644	\$148,155	\$149,750
WNP3 Mid Point	\$716,536	\$13,444	\$6,637	\$6,428	\$0	\$0	\$0	\$0	\$0	\$0	\$333,408	\$344,471
447 Total 447 Sales for Resale	\$133,316,870	\$11,643,072	\$10,823,998	\$13,235,802	\$11,592,868	\$9,800,434	\$6,398,663	\$8,995,718	\$9,044,467	\$10,680,728	\$12,102,755	\$12,494,264
501 FUEL-DOLLARS												
27 Kettle Falls Wood-501110	\$6,340,935	\$787,016	\$625,932	\$639,128	\$580,843	\$56,187	\$621,070	\$567,592	\$527,412	\$612,456	\$586,860	\$634,587
28 Kettle Falls Gas-501120	\$16,262	\$1,725	\$4,325	(\$231)	(\$142)	\$6,424	\$1,482	\$61	\$1,021	\$76	\$27	\$1,653
29 Colstrip Coal-501140	\$22,470,124	\$2,191,973	\$1,875,688	\$1,859,178	\$1,545,586	\$2,479,689	\$1,800,505	\$2,152,083	\$2,210,681	\$2,249,611	\$1,575,254	\$1,915,297
30 Colstrip Oil-501160	\$195,997	\$45,864	\$22,699	\$25,966	\$19,152	\$31,666	\$769	\$9,767	\$16,621	\$8,292	\$0	\$13,474
31 Total 501 Fuel Expense	\$29,023,318	\$3,024,714	\$2,528,524	\$2,145,449	\$2,145,449	\$2,573,966	\$2,423,826	\$2,729,603	\$2,755,735	\$2,870,435	\$2,162,141	\$2,566,011
501 FUEL-TONS												
32 Kettle Falls	495,602	57,572	48,506	50,870	36,438	4,995	51,120	45,996	42,153	48,928	46,968	52,930
33 Colstrip	1,060,285	98,812	79,441	82,336	75,681	93,766	95,583	92,542	97,096	100,650	93,707	89,539
501 FUEL-COST PER TON												
34 Kettle Falls	wood	\$13.67	\$12.90	\$12.56	\$15.94	\$11.25	\$12.15	\$12.34	\$12.51	\$12.52	\$12.50	\$11.99
35 Colstrip	coal	\$22.18	\$10.06	\$23.61	\$22.58	\$26.45	\$18.84	\$23.26	\$22.77	\$22.35	\$16.81	\$21.39
547 FUEL												
36 NE CT Gas/Oil-547213	\$48,682	\$1,933	\$389	\$4,365	\$1,014	\$1,647	\$15	\$15,911	\$2,384	\$777	(\$2)	\$1,719
37 Boulder Park-547216	\$727,228	\$16,613	\$9,055	\$34,725	\$73,584	\$148,032	\$95,882	\$126,106	\$53,290	\$66,257	\$67,633	\$19,328
38 Kettle Falls CT-547211	\$173,845	\$1,161	\$353	\$2,214	\$26,771	\$14,576	\$50,642	\$38,628	\$17,183	\$4,170	\$11,096	\$5,018

Avista Comp. - Finance Accounting
WASHINGTON DEFERRED POWER COST CALCULATION - ACTUAL SYSTEM POWER SUPPLY EXPENSES

Line No.		Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15
	TOTAL	\$3,756,118	\$2,625,208	\$3,197,538	\$3,866,344	\$4,540,165	\$3,066,660	\$4,660,379	\$4,630,900	\$4,528,922	\$4,513,264	\$4,588,324	\$4,626,285
39	Coyote Springs2-547610	\$3,234,280	\$1,883,752	\$3,098,143	\$2,380,061	\$2,067,728	\$3,873,327	\$3,821,564	\$3,763,227	\$3,714,472	\$4,426,907	\$3,948,013	\$4,021,619
40	Lancaster-547312	\$23,952	\$50,147	(\$1,112)	\$29	\$274,332	\$363,908	\$363,847	\$515,748	\$68,933	\$117,712	\$145,114	\$51,728
41	Rathdrum CT-547310	\$7,034,057	\$4,606,393	\$6,304,366	\$6,287,738	\$6,983,594	\$7,488,150	\$8,992,329	\$9,090,620	\$8,385,184	\$9,119,087	\$8,760,178	\$8,725,707
42	Total 547 Fuel Expense	\$16,923,948	\$12,871,773	\$12,304,372	\$7,266,845	\$5,976,182	\$12,085,724	\$18,080,373	\$18,791,414	\$13,545,397	\$13,062,559	\$14,116,664	\$15,901,046
43	TOTAL NET EXPENSE	(\$11,310,802)	(\$1,131,484)	(\$1,128,135)	(\$958,901)	(\$866,487)	(\$371,859)	(\$1,073,337)	(\$935,716)	(\$1,015,603)	(\$1,020,014)	(\$894,767)	(\$769,565)
44	456100 ED AN	(\$3,192,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)	(\$266,000)
45	456120 ED AN - BPA Settlement	(\$11,572)	(\$288)	(\$6,108)	(\$1,600)	\$0	\$0	\$0	(\$493)	(\$25)	\$0	\$0	\$0
46	456020 ED AN - Sale of excess BPA Trans	(\$1,634,541)	\$0	\$0	\$0	\$0	(\$823,086)	(\$143,450)	(\$144,311)	(\$112,145)	(\$113,644)	(\$148,155)	(\$149,750)
47	456130 ED AN - Ancillary Services Revenue	(\$60,240)	\$0	\$0	\$0	\$0	(\$35,140)	\$0	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)	(\$5,020)
48	456017 ED AN - Low Voltage	(\$89,864)	\$0	\$0	\$0	\$0	(\$49,932)	(\$8,322)	(\$8,322)	(\$8,322)	(\$8,322)	(\$8,322)	(\$8,322)
49	456700 ED WA - Do not include Low Voltage	(\$928,944)	\$0	\$0	\$0	\$0	(\$464,472)	(\$77,412)	(\$77,412)	(\$77,412)	(\$77,412)	(\$77,412)	(\$77,412)
50	456705 ED AN - Do not include Low Voltage												